

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 11 Case No.

MOTORS LIQUIDATION COMPANY, *et al.*,
f/k/a General Motors Corp., *et al.*,

09-50026 (REG)

(Jointly Administered)

Debtors.
-----X

RESPONSE TO DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS

The New York State Department of Labor ("NYSDOL") responds to the Debtors' Objection to its tax claim as follows:

1. The Debtors have objected to NYSDOL's priority claim in the amount of \$158,320.13 (claim no. 65969) on the ground that "Claims seek recovery of amounts for which the Debtors are not liable." A copy of NYSDOL's claim is annexed hereto as Exhibit A.

2. The amounts claimed are for New York State unemployment insurance taxes incurred by Motors Liquidation Company f/k/a General Motors Corporation ("Debtor") for the first quarter of 1997 through the fourth quarter of 1997, together with interest to the date of the petition.

3. The Debtor filed returns and paid liabilities for the periods involved by utilizing a tax rate of 8.925%. Copies of these returns are annexed hereto as Exhibit B.

4. In June 2007, NYSDOL was informed that the Debtor had acquired all of the assets of Vector SCM LLC. NYSDOL was subsequently informed that this transaction became effective on or about January 1, 2007.

5. Section 581.4 of the New York Labor Law provides that when an employer transfers all or part of its business, the acquiring employer takes over the predecessor's unemployment insurance employer account and other aspects of the predecessor's

experience for rating purposes. It further provides that no transfer shall be deemed to have occurred if all of four conditions are met: that the transferee has not assumed any of the transferring employer's obligations, has not acquired any of its good will, has not continued or resumed the business of the transferring employer either at the same location or elsewhere, and has not employed substantially the same employees. Labor Law § 581(4)(c).

6. By letters dated November 1, 2007 and June 24, 2008, NYSDOL determined that the Debtor must take over and continue the unemployment insurance employer account of Vector SCM LLC effective January 2007, because there was a business transfer within the meaning of section 581.4 of the New York Labor Law. Based on the transfer of experience, the Debtor's tax rate was adjusted to 9.5% for all four quarters of 2007. Copies of NYSDOL's determination letters and notice of revised tax rate are annexed hereto as Exhibit C.

7. NYSDOL determined that the Debtor assumed the operations of the business it acquired from Vector SCM LLC. Therefore, a transfer occurred under at least condition three of section 581(4)(c) of the Labor Law. As the court stated in Matter of Welch-Allyn, Inc. (Catherwood), 13 A.D.2d 594, 595 (3d Dep't 1961), "[t]he list of negatives set up in section 581 (subd. 4, par. [c]), must all exist or there is a transfer within paragraph (a)."

8. NYSDOL's claim properly reflects the additional liabilities due as a result of applying the tax rate adjustment to the payroll previously reported to NYSDOL by the Debtor for the quarters in issue.

WHEREFORE, NYSDOL respectfully requests the entry of an order (1) overruling the Debtors' objection to claim 65969; (2) allowing its priority claim in the amount of \$158,320.13; and (3) granting such other and further relief as this Court deems just and proper.

Dated: New York, New York
July 28, 2010

ANDREW M. CUOMO
Attorney General of the State of New York
Attorney for New York State Department
of Labor

By:

s/Steven Koton
Steven Koton
Assistant Attorney General
120 Broadway, 26th Floor
New York, New York 10271
(212) 416-6141
Email: steven.koton@ag.ny.gov

EXHIBIT A

STATE OF NEW YORK
DEPARTMENT OF LABOR
Unemployment Insurance Division
Governor W. Averell Harriman State Office Building Campus
Building 12, Room 256
Albany, New York 12240

DATED: 11/18/09 001234 020001
AM PR
ARRANGEMENT #09-50026
EMPLOYER REG. NO.: 38-70134 1

**LIQUIDATED PRIORITY CLAIM FOR
UNEMPLOYMENT TAXES DUE**

**FILE
Insolvency**

CLERK OF THE COURT
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NY 10004-0000

IN THE MATTER OF:
GENERAL MOTORS CORPORATION

Debbie Anziano is an agent of the New York State Department of Labor, Unemployment Insurance Division, and is authorized to make this claim on behalf of the Commissioner of Labor of the State of New York pursuant to Article 18 of the Labor Law of the State of New York.

The debtor is liable to the New York State Department of Labor in the sum of \$158,320.13 representing unpaid unemployment insurance taxes. The PRIORITY CLAIM for this debt, with interest computed to the date of petition, is as follows:

PERIOD FROM/TO	A/E	Contributions	Section 581D Assessment	Accrued Interest	Posted Interest	Penalty	WARRANT/SECURED
01/01/07-03/31/07	A	\$120,733.92		\$30,183.48			<input type="checkbox"/>
04/01/07-06/30/07	A	\$2,151.75		\$473.39			<input type="checkbox"/>
07/01/07-09/30/07	A	\$1,889.72		\$359.05			<input type="checkbox"/>
10/01/07-12/31/07	A	\$2,180.02		\$348.80			<input type="checkbox"/>
Total:				\$158,320.13			

A - Actual Returns Filed E - Estimated, no return filed

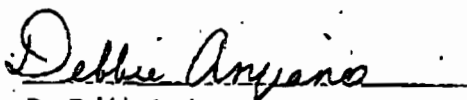
Am Pr Priority Claim supersedes all our Priority Claims heretofore filed herein.

No part of this debt has been paid. There are no set-offs or counterclaims.

This claim is asserted as secured for any periods checked by virtue of warrants filed for those periods.

All checks in satisfaction of this claim should be made payable to NYS Unemployment Insurance and forwarded to the NYS Department of Labor, Insolvency Unit, at the address indicated above.

Commissioner of Labor


By: Debbie Anziano
Tax Compliance Agent 2
Unemployment Insurance Division

Indicate Acknowledgement Date

Claim Number Assigned _____

EXHIBIT B

NYS-45-MN (7/08) Quarterly Combined Withholding, Wage Reporting,
And Unemployment Insurance Return



Reference these numbers in all correspondence

UI Employer registration number 3870134 1

Withholding identification number 38057251500 6

Employer legal name.

GENERAL MOTORS CORPORATION

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 ☒ Apr 1 - Jun 30 ☐ July 1 - Sep 30 ☐ Oct 1 - Dec 31 ☐ Tax year 07 YY

40620619

For office use only

Postmark

Received date

If seasonal employer, mark an X in the box

Number of employees

Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month

a First month

2729

b Second month

2696

c Third month

2676

UI SK

AI

SI

WT SK

Part A — Unemployment Insurance (UI) Information

1. Total remuneration paid this quarter 65386307.00
2. Remuneration paid this quarter to each employee in excess of \$6,500 since January 1 41239526.00
3. Wages subject to contribution (subtract line 2 from line 1) 24146781.00
4. UI contributions due Enter your Tax rate @ 92500 % 2155100.20
5. Re-employment service fund (multiply line 3 x .00075) 18110.09
6. UI previously underpaid with interest 0.00
7. Total of lines 4, 5, and 6 2173210.29
8. Enter UI previously overpaid 0.00
9. Total UI amounts due (if line 7 is greater than line 8, enter difference) 2173210.29
10. Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) 0.00
11. Apply to outstanding liabilities and/or refund

Part B — Withholding

12. New York State tax withheld
13. New York City tax withheld
14. Yonkers tax withheld
15. Total tax withheld (add lines 12, 13, and 14)
16. WT credit from previous return (see instr)
17. Form NYS-1 payments made for quarter
18. Total payments (add line 15 and line 16)
19. Total WT amount due greater than line 18, enter difference 0.00
20. Total WT overpaid (if line 18 is greater than line 19, enter difference mark an X to 20a or 20b)
20a. Apply to outstanding liabilities and/or refund OR
withholding tax
21. Total payment due (add lines 9 and 19, make one remittance payable to NYS Employment Taxes) 2173210.29

* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form; please file this original

Part C — Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-45-ATT. Do not use negative numbers, see instructions)

a Social security number

b Last name, first name, middle initial

c UI total gross wages paid this quarter

Annual wage and withholding totals

If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e

d Gross wages or distribution (see instructions)

e Total tax withheld

Totals (column c must equal remuneration on line 1, see instructions for exceptions)

Sign your return. I certify that the information on this return and any attachments is to the best of my knowledge

Taxpayer's signature

Date

041707

Telephone number

(602) 797-5176

Signer's name (please print)

Denise Stettinovich

7 NYS451

NTF2571030A

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\$2173210.29

380572515

38701341

043007 050407

74030041856

NYS-45-MN (7/08) Quarterly Combined Withholding, Wage Reporting,
And Unemployment Insurance Return

Reference these numbers in all correspondence

UI Employer
registration number 3870134 1

Withholding
identification number 38057251500 6

Employer legal name.

GENERAL MOTORS CORPORATION

Number of employees

Enter the number of full-time and part-time covered
employees who worked during or received pay for the
week that includes the 12th day of each month.

a First month

2682

b Second month

2663

c Third month

2685

Mark an X in only one box to indicate the
quarter (a separate return must be completed
for each quarter) and enter the tax year

Jan 1 - Mar 31 Apr 1 - Jun 30 July 1 - Sep 30 Oct 1 - Dec 31 Tax year 07
1 2 3 4 Y Y

If seasonal employer, mark an X in the box

40820819

For offset use only
Postmark

Received date

UI SK AI SH WT SK

Part A — Unemployment Insurance (UI) information

1 Total remuneration paid this quarter 60107778.00
2 Remuneration paid this quarter to
each employee in excess of \$8,500
since January 1 59677429.00
3 Wages subject to contribution
(subtract line 2 from line 1) 430349.00
4 UI contributions due.
Enter your Tax rate 8.92500 % 38408.65
5 Re-employment service fund
(multiply line 3 x .00076) 322.76
6 UI previously underpaid
with interest 0.00
7 Total of lines 4, 5, and 6 38731.41
8 Enter UI previously overpaid 0.00
9 Total UI amounts due (if line 7 is
greater than line 8, enter difference) 38731.41
10 Total UI overpaid (if line 8 is greater than
line 7, enter difference and mark box 11 below) 0.00
11 Apply to outstanding liabilities
and/or refund

Part B — Withholding

12 New York State tax with
13 New York City tax with
14 Yonkers tax withheld
15 Total tax withheld
(add lines 12, 13, and 14)
16 WT credit from previous
return (see instr)
17 Form NYS-1 payments
made for quarter
18 Total payments (add line
19 Total WT amount due (if line 18 is
greater than line 19, enter difference) 0.00
20 Total WT overpaid (if line 19 is greater
than line 18, enter difference
mark box 21 in 20a or 20b)
20a Apply to outstanding
liabilities and/or refund X OR withholding tax
21 Total payment due (add lines 9 and 19, make one
remittance payable to NYS Employment Taxes) 38731.41

* An overpayment of either tax cannot be used to offset the amount due on the other tax.
Complete Parts D and E on page 2 of form, if required. This is a scannable form, please file this original

Part C — Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if
reporting other wages, do not make entries in this section, complete Form NYS-48-ATT. Do
not use negative numbers, see instructions)

a Social security number

b Last name, first name, middle initial

c UI total gross wages paid this quarter

Annual wage and withholding totals

If this return is for the 4th quarter or the last return you will
be filing for the calendar year, complete columns d and e

d Gross wages or distributions
(see instructions)

e Total tax withheld

Totals (column e must equal remuneration
on line 1, see instructions for exceptions)

Sign your return: I certify that the information on this return and any attachments is to the best of my knowledge

Employer's signature

Date

Telephone number

Signer's name (please print)

Denise Stefanovic

070607

(602) 797-5176

7 NYS-45

NTP 2871030A

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\$38731.41

380572515

38701341

073107

080407

74030065917

NYS-45-MN (7/08) **Quarterly Combined Withholding, Wage Reporting, And Unemployment Insurance Return**



Reference these numbers in all correspondence

UI Employer registration number **3870134 1**

Withholding identification number **38057251500 6**

Employer legal name

GENERAL MOTORS CORPORATION

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 Apr 1 - Jun 30 July 1 - Sep 30 **X** Oct 1 - Dec 31 Tax year **07**
1 2 3 4 Y Y

40820819

For office use only

Postmark

Received date

If seasonal employer, mark an X in the box

Number of employees

Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month

a. First month

2538

b. Second month

2493

c. Third month

2493

UI ☐ SK ☐ AL ☐ SI ☐ VT ☐

Part A — Unemployment Insurance (UI) Information

Part B — Withholdin

1. Total remuneration paid this quarter **16656219.00**
2. Remuneration paid this quarter to each employee in excess of \$8,500 since January 1.. **16278276.00**
3. Wages subject to contribution (subtract line 2 from line 1) **377943.00**
4. UI contributions due Enter your Tax rate **8.92500 %** **33731.41**
5. Re-employment service fund (multiply line 4 x .00075) **283.46**
6. UI previously overpaid with interest **0.00**
7. Total of lines 4, 5, and 6 **34014.87**
8. Enter UI previously overpaid **0.00**
9. Total UI amounts due (if line 7 is greater than line 8, enter difference) **34014.87**
10. Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) **0.00**
11. Apply to outstanding liabilities and/or refund

12. New York State tax wt
13. New York City tax wt
14. Yonkers tax withheld
15. Total tax withheld (add lines 12, 13, and 14)
16. WT credit from previous return (see instr)
17. Form NYS-1 payments made for quarter
18. Total payments (add li
19. Total WT amount due (greater than line 18, enter difference) **0.00**
20. Total WT overpaid (if line 19 is greater than line 15, enter difference mark an X in 20a or 20b) *
- 20a. Apply to outstanding liabilities and/or refund
- 20b. Apply to outstanding liabilities and/or refund
21. Total payment due (add lines 9 and 19, make one remittance payable to NYS Employment Taxes) **34014.87**

* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form, please file this original.

Part C — Employee wage and withholding information

Quarterly employee/payee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-45-ATT Do not use negative numbers, see instructions)

Annual wage and withholding totals

If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e.

a Social security number

b Last name, first name, middle initial

c UI total gross wages paid this quarter

d Gross wages or distributions (see instructions)

e Total tax withheld

Totals (column c must equal remuneration on line 1, see instructions for exceptions)

0.00

Sign your return. I certify that the information on this return and any attachments is to the best of my knowledge

Taxpayer's signature

Donna Stepanovich
Date **100907** Telephone number **(602) 797-5176**

Signer's name (please print)

James Stepanovich

7 NYS451

NTP 207 10308

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\$34014.87

380572515

38701341

103007

110307

74010027439

**Quarterly Combined Withholding, Wage Reporting,
And Unemployment Insurance Return**

NYS-45-MN (7/06)

Reference these numbers in all correspondence:

UI Employer registration number **3870134 1**

Withholding identification number **38057251500 6**

Employer legal name:

GENERAL MOTORS CORPORATION

Number of employees

Enter the number of full-time and part-time covered employees who worked during or received pay for the week that includes the 12th day of each month

a First month

2050

b Second month

2501

c Third month

2465

Mark an X in only one box to indicate the quarter (a separate return must be completed for each quarter) and enter the tax year

Jan 1 - Mar 31 Apr 1 - Jun 30 July 1 - Sep 30 Oct 1 - Dec 31 **X** Tax year **07**
1 2 3 4 Y Y

40620619

For office use only
Postmark

Received date

If seasonal employer, mark an X in the box

UI SK ☐ AI ☐ SI ☐ WT ☐ SK ☐

Part A — Unemployment Insurance (UI) Information

1 Total remuneration paid this quarter **53763691.65**
2 Remuneration paid this quarter to each employee in excess of \$8,500 since January 1 **53327688.65**
3 Wages subject to contribution (subtract line 2 from line 1) **436003.00**
4 UI contributions due Enter your Tax rate at 92500 % **38913.27**
5 Re-employment service fund (multiply line 3 x 00075) **327.00**
6 UI previously underpaid with interest **0.00**
7 Total of lines 4, 5, and 6 **39240.27**
8 Enter UI previously overpaid **0.00**
9 Total UI amounts due (if line 7 is greater than line 8, enter difference) **39240.27**
10 Total UI overpaid (if line 8 is greater than line 7, enter difference and mark box 11 below) **0.00**
11 Apply to outstanding liabilities and/or refund

Part B — Withholding tax /MTI Information

12 New York State tax
13 New York City tax w
14 Yonkers tax withheld
15 Total tax withheld (add lines 12, 13, and 14)
16 WT credit from prev return (see instr)
17 Form NYS-1 payment made for quarter
18 Total payments (add lines 12, 13, 14, 15, 16, and 17)
19 Total WT amount due (if line 18 is greater than line 19, enter difference) **0.00**
20 Total WT overpaid (if line 19 is greater than line 18, enter difference and mark X in box 20a or 20b)
20a Apply to outstanding liabilities and/or refund **X** or
20b Credit to next quarter withholding tax
21 Total payment due (add lines 19 and 20, make one remittance payable to NYS Employment Taxes) **39240.27**

* An overpayment of either tax cannot be used to offset the amount due on the other tax. Complete Parts D and E on page 2 of form, if required. This is a scannable form; please file this original

Part C — Employee wage and withholding information

Quarterly employee/employee wage reporting information (if more than five employees or if reporting other wages, do not make entries in this section, complete Form NYS-45-ATT Do not use negative numbers, see instructions)

a Social security number b Last name, first name, middle initial

Gross wages paid this quarter

Annual wage and withholding totals

If this return is for the 4th quarter or the last return you will be filing for the calendar year, complete columns d and e

d Gross wages or distribution (see instructions)

e Total tax withheld

Totals (column c must equal remuneration on line 1, see instructions for exceptions)

0.00

Sign your return. I certify that the information on this return and any attachments is to the best of my knowledge

Taxpayer's signature

Signer's name (please print)

Title

Date

Telephone number

Lorna Durr

Tax Analyst

011808

6027975150

7 NYS451

NTF 26710308

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\$39240.27

380572515

38701341

012908 020208

B4040168813

EXHIBIT C



STATE OF NEW YORK
DEPARTMENT OF LABOR
GOVERNOR W. AVERELL HARRIMAN
STATE OFFICE BUILDING CAMPUS
ALBANY, NEW YORK 12240

UNEMPLOYMENT INSURANCE DIVISION

June 24, 2008

GENERAL MOTORS CORPORATION
C/O BARNETT ASSOCIATES
61 HILTON AVE
GARDEN CITY NY 11530
ATTN: TOM WHARTON

In reply refer to:
LD4 38-70134 I

Dear Agent:

We have reviewed all of the information provided regarding a transfer of business from Vector SCM LLC to your client, General Motors Corporation.

When an employer transfers all or part of his business, the acquiring employer takes over the employer's account and other aspects of his experience for rating purposes. Under the Law, a transfer of business occurs when an employer transfers its business and when any one of the following conditions is met:

1. The transferee assumes any of the transferring employer's obligations.
2. The transferee acquires any of the transferring employer's goodwill.
3. The transferee continues or resumes the business of the transferring employer either in the same establishment or elsewhere.
4. The transferee employs substantially the same employees the transferring employer had in connection with the business.

Since General Motors Corporation assumed the operations of Vector SCM LLC, we have determined that a transfer of business did occur as outlined above in condition number three. We have also determined that the transfer was effective January 5, 2007.

We have forwarded your April 1, 2008 request for a hearing to our Appeals Section.

27

You will be notified by that section soon.

Sincerely,



Nancy Todaro
U.I. Reviewing Examiner
Liability and Determination Section
518 457-7019



STATE OF NEW YORK
DEPARTMENT OF LABOR
GOVERNOR W. AVERELL HARRIMAN
STATE OFFICE BUILDING CAMPUS
ALBANY, NEW YORK 12240

UNEMPLOYMENT INSURANCE DIVISION

November 1, 2007

GENERAL MOTORS CORPORATION
C/O GM BENEFITS &
SERVICES CENTER
PO BOX 5078
SOUTHFIELD MI 48086-5078

In reply refer to:
EA3 38-70134 1

Dear Employer:

As a result of the total transfer of experience from VECTOR SCM LLC , employer registration number 46-50710 , effective January 1, 2007 your tax rate and/or your experience rating account balance has been revised as shown on the attached Notice of Tax Rate. This is in keeping with the provisions of the New York State Unemployment Insurance Law which provides for the transfer of employment and unemployment experience when one employer acquires, in whole or in part, the business of another.

Your account registered an excess negative balance transfers on December 31, 2006 and December 31, 2005 in the amounts of \$1,497,323.46 and \$890.03 .

Employers who have a portion of their negative balance transferred to the General Account on any computation date are assigned a tax rate based on their negative account percentage prior to the transfer for the calendar year following such computation date. Under these circumstances the employer will be assigned a mandated normal tax rate for the next three succeeding calendar years. In addition, the employer will be assigned a subsidiary tax, supplemental tax or a 0.75% re-employment service fund contribution applicable for each particular year.

Employers have the opportunity to make a voluntary contribution which would be included in the calculation of the future tax rate. If you are interested in making a voluntary contribution toward your future tax rate, please contact our office early next year to obtain further information.

We have adjusted your reports using the revised rate for the year 2007 based on total taxable wages of \$24,577,130.00. Your account is now underpaid \$122,885.67.

If your payment of the above underpayment is received no later than January 31, 2008, it will be included in the calculation of your 2009 tax rate. However, interest will be assessed from the original due date of the calendar quarter in which the wages were paid, to the actual date of payment at the rate of 1% per month. Your account is currently underpaid \$130,234.81 which includes interest to the date of this letter. In addition, interest is accruing at the rate of \$40.55 per day.

3

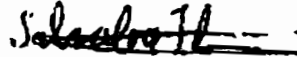
If your payment of the above underpayment is received no later than December 31, 2007, the appropriate portion will be credited to your employer's account for experience rating purposes for your 2008 tax rate calculation.

Please note additional amounts may be due on your account resulting from failure to file penalties.

When submitting payment, enter the amount of your remittance on the enclosed Employer Payment Transmittal, and forward your check and the transmittal to: NYS Unemployment Insurance, PO Box 4301, Binghamton, NY 13902-4301.

If you need any further clarification of your account, please call toll free at (888)899-8810.

Sincerely,



Salvatore Capitummino
U.I. Accounts Examiner
Employer Account Adjustment Section
518 485-9268

Encl: NOTICE OF TAX RATE

Jul 23 2010 11:57 P.25

Fax:

NYS DEPT OF LABOR



STATE OF NEW YORK
DEPARTMENT OF LABOR
GOVERNOR W. AVERELL HARRIMAN
STATE OFFICE BUILDING CAMPUS
ALBANY, NEW YORK 12240

UNEMPLOYMENT INSURANCE DIVISION

October 30, 2007

GENERAL MOTORS CORPORATION
C/O GM BENEFITS &
SERVICES CENTER
PO BOX 5078
SOUTHFIELD MI 48086-5078

In reply refer to:
EA3 38-70134 1

Dear Employer:

THIS IS YOUR NOTICE OF TAX RATE EFFECTIVE 01/01/07 THROUGH 12/31/07,
WHICH SUPERSEDES ANY OTHER NOTICE AND THE RATE PRINTED ON FORM NYS-45.
THE SIZE OF FUND INDEX IS 0.5% BUT LESS THAN 1.0%

EMPLOYER ACCOUNT BALANCE AS OF 12/31/2006	ACCOUNT PERCENT	NORMAL CODE	SUBSID. RATE	2007* U.I. RATE	RE- EMPLOYMENT SERVICE FUND	2007 TOTAL TAX RATE	
\$8,148,458.58NEG	22.88%	E	8.5%	0.925%	9.425%	0.075%	9.5%

*USE 2007 UI. RATE TO COMPUTE CONTRIBUTIONS DUE ON THE NYS-45 PART A, LINE 4:
Due on - April 30, 2007, July 31, 2007, October 31, 2007, January 31, 2008
EXPLANATION OF THE CODE SHOWN ABOVE:

E. All or part of your negative "Employer Account" was charged to
the General Fund Account in 2003, 2004 or 2005.

EMPLOYER ACCOUNT

An account is set up for each employer subject to the law. Generally taxes
paid are added to the account (except for subsidiary taxes which are added to
the General Account). Benefits paid to former employees are deducted from the
Employer's Account. The Employer's Account has no cash value. The Employer
Account is only a bookkeeping device used in determining the tax rate.

SUBSIDIARY TAX RATE

Your 2007 subsidiary tax is determined by three factors, the General Fund
Account Balance, your individual experience rating account percentage and
your Unemployment Insurance experience.

RE-EMPLOYMENT SERVICE FUND

All employers liable for unemployment taxes are required to contribute to
the Re-employment Service Fund each calendar quarter in the amount of 0.075%
of their quarterly taxable payroll. These contributions are not credited to
the employers account or to the General Account, and are not reportable for
Federal Unemployment Tax Act (FUTA) purposes. This Fund is used to provide
enhanced re-employment services to claimants and to ensure that claimants are
making reasonable efforts to find work.

SJC

EXPERIENCE RATING LEDGER

October 30, 2007

ERNO E3870134 GENERAL MOTORS CORPORATION

4/6

	2007	2006	2005	2004	
OLD BAL	6,143,364.57CR				
CONT	2,245,089.40				
CHGS	4,250,183.41CR				
A/C BAL	8,148,458.58CR				
GAT	1,497,323.46	890.03	0	0	
FINBAL	6,651,135.12CR				
AVGW	35,602,245				
80%AVGW					
CYW	31,672,072				
1PYW	32,742,145				
2PYW	35,108,070				
3PYW	38,238,415				
4PYW	40,250,524				
SLOUGH	SOO				
ACCT%	22.88%	%	%	%	
ACCT%080%	%	%	%	%	
RE-EMPL FUND	0.075%	0.075%	0.075%	0.075%	
SUB. TAX	0.925%	%	%	%	
NORMAL TAX	8.500%	00%	00%	00%	
CODE/RATE	E 9.5%	%	%	%	
RATE YEAR		2003	2002	2001	
PRIOR GA TRANSFERS					
PREDECESSOR	46-50710	SUCCESSOR	38-70134		
EFFDATE	01 01 07	NOTIFDATE	09 11 07	SOURCE	TT
ACTUAL SUBDATE	1 40	EXP RAT SUBDATE	1 40	PT%	% SSA
IA94	IA94.3	IA92.44	SALVATORE CAPITUMMINO		
IA92.43	ABA	NBA 3,230.00CR	LBA		
REMARKS: ECIP 10/23/07					

CERTIFICATE OF SERVICE

I hereby certify that on July 28, 2010, I served the annexed Response to Debtors'

Thirty-Eighth Omnibus Objection to Claims upon the following persons:

Weil, Gotshal & Manges LLP
Attorneys for the Debtors
767 Fifth Avenue
New York, New York 10153
Attn: Harvey R. Miller, Esq.
Stephen Karotkin, Esq.
Joseph H. Smolinsky, Esq.

Debtors
c/o Motors Liquidation Company
500 Renaissance Center, Suite 1400
Detroit, Michigan 48243
Attn: Ted Stenger

General Motors, LLC
400 Renaissance Center
Detroit, Michigan 48265
Attn: Lawrence S. Buonomo, Esq.

Cadwalader, Wickersham & Taft LLP
Attorneys for the United States Department of Treasury
One World Financial Center
New York, New York 10281
Attn: John J. Rapisardi, Esq.

United States Department of Treasury
1500 Pennsylvania Avenue N.W., Room 2312
Washington, D.C. 20220
Attn: Joseph Samarias, Esq.

Vedder Price, P.C.
Attorneys for Export Development Canada
1633 Broadway, 47th Floor
New York, New York 10019
Attn: Michael J. Edelman, Esq.
Michael L. Schein, Esq.

Kramer Levin Naftalis & Frankel LLP
Attorneys for Statutory Committee of Unsecured Creditors
1177 Avenue of the Americas
New York, New York 10036
Attn: Thomas Moers Mayer, Esq.
Amy Caton, Esq.
Lauren Macksoud, Esq.
Jennifer Sharret, Esq.

Office of the United States Trustee
for the Southern District of New York
33 Whitehall Street, 21st Floor
New York, New York 10004
Attn: Diana G. Adams, Esq.

United States Attorney's Office
for the Southern District of New York
86 Chambers Street, Third Floor
New York, New York 10007
Attn: David S. Jones, Esq.
Natalie Kuehler, Esq.

Caplin & Drysdale, Chartered
Attorneys for Official Committee of Unsecured Creditors
Holding Asbestos-Related Claims
375 Park Avenue, 35th Floor
New York, New York 10152-3500
Attn: Elihu Inselbuch, Esq.
Rita C. Tobin, Esq.

Caplin & Drysdale, Chartered
Attorneys for Official Committee of Unsecured Creditors
Holding Asbestos-Related Claims
One Thomas Circle, N.W., Suite 1100
Washington, D.C. 20005
Attn: Trevor W. Swett III, Esq.
Kevin C. Maclay, Esq.

Stutzman, Bromberg, Esserman & Pilka, A Professional Corporation
Attorneys for Dean M. Traftlet
In his Capacity as Legal Representative for Future Asbestos
Personal Injury Claimants
2323 Bryan Street, Suite 2200
Dallas, Texas 75201
Attn: Sander L. Esserman, Esq.
Robert T. Brousseau, Esq.

by depositing a true and correct copy thereof, properly enclosed in a first-class postpaid wrapper, in a post office box regularly maintained by the Government of the United States at 120 BROADWAY NEW YORK, NY 10271 addressed to the addresses designated by them for that purpose.

s/ Steven Koton
Steven Koton